

TO MAKE YOUR PAYMENT ONLINE, ACCESS OUR WEB SITE AT
www.nh.gov/revenue

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period for each individual tax is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$200 for either tax. (See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimated tax payments on line at www.nh.gov/revenue or mail estimated tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
PO BOX 637
CONCORD NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 18, 2011
2nd quarterly payment due June 15, 2011
3rd quarterly payment due September 15, 2011
4th quarterly payment due December 15, 2011

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATE FORM.

4 Need Help?

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on our web site at www.nh.gov/revenue or by calling Central Taxpayer Services at (603) 271-2191.

5 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates. If paying in full, only one payment form is required.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

6 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

7 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

8 Mandatory Electronic Payments

RSA 21-J:3, XXI requires taxpayers who had a tax liability in the prior tax year of \$100,000 or more to remit payment electronically. Pursuant to RSA 21-J:33, III, in the case of any failure to comply with the electronic payment requirements under RSA 21-J:3, XXI; a penalty shall be added to the amount of tax due equal to 5 percent of the amount of such tax not to exceed \$5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay electronically was due to reasonable cause and not willful neglect of the taxpayer.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED BUSINESS TAX WORKSHEET

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1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	BET(a)	BPT(b)
a	BET Taxable Base After Apportionment		
b	New Hampshire Taxable Business Profits After Apportionment		
2	TAX		
a	Line 1(a) x .0075		
b	Line 1(b) x .085		
3	CREDITS		
a	RSA 162-L:10 (CDFA Investment Tax Credit)		
b	RSA 162-N CROP Carryforwards (Community Reinvestment Opportunity Program)		
c	RSA 162-N (Economic Revitalization Zone Tax Credit)		
d	RSA 162-P (Research & Development Tax Credit)		
e	RSA 162-Q (Coos County Job Creation Tax Credit)		
f	RSA 77-A:5 (Be sure to include the BET Credit)		
3	CREDITS TOTAL [sum of Lines 3(a) - 3(f)]		
4	Estimated tax for current year (Line 2 minus Line 3)		
5	Overpayment from previous taxable period		
6	Balance of Business Taxes Due (Line 4 minus Line 5)		

ESTIMATE TAX FORM INSTRUCTIONS

Enter ¼ of the Business Enterprise Tax calculated on Line 6 BET(a) on Form NH-BET-ES.

Enter ¼ of the Business Profits Tax calculated on Line 6 BPT(b) on Form NH-BPT-ES.

COMPUTATION and RECORD of PAYMENTS			
Date Paid	Amount of each Installment (1/4 of Line 6 above)		CALENDAR YEAR DUE DATES
	BET	BPT	
1	\$	\$	April 18, 2011
2	\$	\$	June 15, 2011
3	\$	\$	Sept. 15, 2011
4	\$	\$	Dec. 15, 2011

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED BUSINESS ENTERPRISE TAX - 2011

For the CALENDAR year **2011** or other taxable period beginning

Mo	Day	Year
----	-----	------

 and ending

Mo	Day	Year
----	-----	------

Do you file federally as (check one):

PROP	1040	PART	1065	CORP	1120	S-CORP	1120S	TRUST	1041
	732		712		702		702		722

FOR DRA USE ONLY

If issued a DIN, do not use SSN or FEIN

FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER, FEDERAL IDENTIFICATION NUMBER, OR DEPARTMENT IDENTIFICATION NUMBER
	CORPORATE PARTNERSHIP, ESTATE, TRUST, NON-PROFIT OR LLC NAME		
	NUMBER & STREET ADDRESS		
	ADDRESS CONTINUED		
	CITY/TOWN, STATE & ZIP CODE+4		

☐ CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

Pay online at www.nh.gov/revenue or make check payable to: **STATE OF NEW HAMPSHIRE**
Enclose your payment with this estimate.
Do not file a \$0 estimate.

Do not file a \$0 estimate.

Amount of This Payment

\$	
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Make additional copies as needed to meet the quarterly estimated tax requirement pursuant to RSA 77-E:5, II.

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637



NH-BET-ES
Rev 09/2010

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ESTIMATED BUSINESS ENTERPRISE TAX - 2011

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